

**RULES
OF
TENNESSEE DEPARTMENT OF HUMAN SERVICES
CHILD SUPPORT SERVICES DIVISION**

**CHAPTER 1240-2-3
MISCELLANEOUS IV-D**

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1240-2-3-.01 REPEALED.

***Authority:** T.C.A. §14-1-105 and Public Chapter 890, Acts of 1986. **Administrative History:** Original rule filed January 23, 1986; effective February 22, 1986. Repeal filed July 23, 1986, effective October 29, 1986.*

1240-2-3-.02 FEDERAL TAX REFUND INTERCEPT PROGRAM.

- (1) For purposes of this rule, except where otherwise specifically indicated, "support" means a legally enforceable obligation assessed against an individual for the support of a child, or for the support of a former spouse who is living with child or children for whom the individual also owes support.
- (2) In order for a past-due support obligations to qualify for a federal tax refund intercept, the following re- quirements must be met:
 - (a) There has been an assignment of support rights under *TCA §§71-3-124 or 471(a)(17)* of the Social Security Act to the state making the request for offset, or there has been an application for IV-D services filed with the IV-D agency.
 - (b) For support which has been assigned to the state:
 1. the amount or the past-due support is not less than \$150;
 2. the support has been delinquent for three (3) months or longer.
 - (c) For support owed in cases where an application for IV-D services has been filed:
 1. the amount of the past due support is not less than \$500;
 2. the support is owned to or in behalf of a minor child.
 - (d) The Department has in its records:
 1. a copy of the order and any modifications therefore upon which specify the date of issuance and amount of support, and
 2. a copy of the payment record, or of there is no payment record, an affidavit signed by the custodial parent attesting to the amount of support owed.
 - (e) Before submittal to the Federal Office of Child Support Enforcement, the Department has verified the accuracy of the name and social security number of the obligor, and the accuracy of

(Rule 1240-2-3-.02, continued)

the amount of past due support. If the Department has previously verified this information, it need not reverify it.

- (3) Any individual who has received notice that his/her federal tax refund is or will be intercepted and applied to a past due support obligation, may request and receive a fair hearing as provided in 1240-5-3-.01. If an individual requests a hearing upon receipt of a pre-offset notice, he/she may not request a hearing upon receipt of a post-offset notice.
 - (a) If the hearing results in a deletion of, or decrease in, the amount referred for offset, the Department will notify the Federal Office of Child Support Enforcement of the deletion or decrease.
 - (b) If, as a result of the hearing, an amount which has already been offset is found to have exceeded the amount of past due support owed, the Department will refund the excess amount to the absent parent.

Authority: T.C.A. §71-1-105, 42 USC §664, and 45 CFR §303.72(a) (as amended by 50 FR 19651, 19652).
Administrative History: Original rule filed January 23, 1986; effective February 22, 1986. Amendment filed August 25, 1989; effective October 13, 1989.

1240-2-3-.03 CHILD SUPPORT PROCESSING FEE.

- (1) Pursuant to T.C.A. §§ 8-21-403 and §§ 36-5-116, the Department of Human Services reduces the fee paid by the obligor for the collection and distribution of child support through the central collection system from five percent (5%) as set forth in T.C.A. §§ 8-21-403 and 36-5-116 to zero percent (0%).
- (2) This fee reduction and new fee amount shall become effective upon implementation of this Rule.
- (3) This Rule shall have no effect on the child support processing fee due to the court clerks that by law would otherwise continue to be paid by the obligor for the collection and distribution of child support through the court clerk.

Authority: T.C.A. §§4-5-201 et seq., 8-21-403, 36-5-116, and 42 USC §§654b and 666. **Administrative History:** Original rule filed August 26, 2002; effective November 9, 2002.